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November 30, 2016

Colleagues:

RE: Requirements for Travel and Entertainment Expenditures

Due to continuing confusion about campus policy regarding the retention of receipts for travel and entertainment, as well as the need to conform to federal grant requirements, the Department of Business and Financial Services is providing the following clarifications to its policies.

UC Merced is guided by systemwide policy requiring that reimbursements for travel and entertainment expenses comply with receipt and documentation requirements specified in the UC Business and Finance Bulletin G-28, Policy and Regulations Governing Travel or UC Business and Finance Bulletin BUS-79, Expenditures for Entertainment, Business Meetings and Other Occasions, available at <http://policy.ucop.edu/>.

Under that policy, original receipts reflecting the form of payment are always required for:

- Airfare
- Registration/conference fees
- Lodging – domestic and foreign actual
- Rental car
- Expenses exceeding \$75
- Entertainment (receipts must be itemized regardless of amount)

Electronic receipts are acceptable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic receipt must show the name of the payee, the amount of the charge, the transaction date, and the form of payment. When required to ensure adequate documentation of the costs incurred, the traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges. E-mailed or faxed documentation provided by an airline or travel agency for electronic ticketing expenses for airfare is acceptable for substantiating such expenses. A copy of the faxed itinerary and receipt or a copy of the e-mail itinerary and receipt printed locally should be attached to the Travel expense claim.

There has been an increase across campus in the submission of expenses for which the receipts are not available or lost. When original receipts are required but cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a Missing Original Receipts Reimbursement Form must be provided explaining why such receipts are not being submitted with the travel or entertainment expense claim. Examples of a lost receipt would include any of the items in the bullets above for which a receipt is required. The [Missing Original Receipts Reimbursement Form](#) is located on the Travel Services website travel@ucmerced.edu under [Forms](#).

Some granting agencies require receipts for all travel and entertainment expenditures be retained and/or available for audit by the sponsor. Retention requirements are therefore the responsibility of the PI or administrative staff for monitoring and retention of receipts as required by a sponsor.

Please contact Travel Services at travel@ucmerced.edu or 209-228-8747 if you have any questions.

Best Regards,

Michael Reese
Vice Chancellor
Business and Administrative Services

Michael Riley
Controller and Assistant Vice Chancellor
Business and Financial Services